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2026 Domestic Partnership Health Insurance Rates

DATE: November 6, 2025
TO: Employees Who Have Elected Domestic Partner Coverage
FROM: Trinh Ngo
RE: Imputed Income

As required by the Internal Revenue Service, employees who have added their domestic partners (and their partner's dependent children) to their health insurance will have the fair market value (FMV) of the premium added to their taxable income. Effective, January 1, 2026, the fair market value of the District's medical, dental, and vision premiums are listed below:

Classified & Confidential Employees

Plans	Adding Domestic Partner (DP)	Adding DP + Children
North Clackamas Plan V	$1,021.95	$1,844.32
Kaiser Traditional	$1,025.95	$1,733.78
Kaiser High Deductible	$492.42	$795.80
NC Dental	$46.79	$110.25
Kaiser Dental	$79.77	$143.96
NC Vision	$11.94	$22.71
North Clackamas Plan 1X (Classified Only)	$1,497.07	$2,585.62

Licensed and Administrative Employees

Plans	Adding Domestic Partner (DP)	Adding DP + Children
North Clackamas Plan V	$1,017.09	$1,835.08
Kaiser Traditional	$1,016.36	$1,727.81
Kaiser High Deductible	$509.40	$865.98
NC Dental	$48.26	$110.31
Kaiser Dental	$88.76	$160.14
NC Vision	$12.02	$22.73

Your January 2026 paycheck will reflect this amount in taxable income and will continue monthly through December 2026. This amount is subject to FICA, unemployment, federal taxes, and state taxes. It is also subject to PERS for OPSRP members hired into a PERS-eligible position on or after August 29, 2003. Because of the complexity of tax situations, you may consider reviewing with your tax professional.

If you have questions or concerns, please follow up with your Benefits Department at 503-353-5366 or ncbenefits@nclack.k12.or.us